

# 2018

## Oregon Unlicensed Cigarettes Monthly Tax Report

(For non-licensed individual or business)



Revenue use only
<input type="checkbox"/> Date received
<input type="checkbox"/> Payment received

Due date is by the 20th day following this reporting period

<input type="checkbox"/> Amended	Month ending	<input checked="" type="radio"/> Social Security number (SSN)	<input type="radio"/> Federal employer identification number (FEIN)	Account number
Name				
Mailing address			City	State    ZIP code

Read the instructions on the back of this form. Example of completed form:

Example: A. Cigarette distributor	Invoice		D. Number of cartons	E. Packs per carton	F. Cigarettes per pack	G. Total number of cigarettes
	B. Number	C. Date				
<i>Example: ABC Internet Cigarette Company</i>	8251786-394	1/28/15	2	x 10	x 20	= 400 <small>(do not include in total)</small>

List all cigarettes purchased for the month you are reporting (add additional pages if needed):

A. Cigarette distributor	Invoice		D. Number of cartons	E. Packs per carton	F. Cigarettes per pack	G. Total number of cigarettes
	B. Number	C. Date				
				x	x	=
				x	x	=
				x	x	=
				x	x	=
				x	x	=

1. Total **number** of cigarettes (add numbers in column G) ..... 1.
2. **Tax rate** (per cigarette).....2.
3. **Tax due** (multiply line 1 by 0.66) ..... ● 3.
4. **Penalty and interest** (see instructions) .....4.
5. **Total due** (add lines 3 and 4) .....5.

	x0.0665

### Declaration

I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature	Print name	Date	Phone (    )    -
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# Instructions

## General information

Any individual or business who purchased cigarettes over the internet, by phone, by mail order, or any other source, whether for personal use or resale, is responsible for paying the tax. If the distributor doesn't pay the tax, the consumer or user of the cigarettes must file a report and remit the tax due. **You must file a separate Form OR-514 for each month you made purchases.** The report is due on or before the 20th day of the month following receipt of the cigarettes for the preceding calendar month. If the 20th falls on a Saturday, Sunday, or legal holiday, the report is due the next business day. The report must show the number of cigarettes received by the consumer or user in the preceding calendar month. **The tax is \$0.066 per cigarette**, which calculates to \$1.32 per package of 20.

**What is the applicable law?** This publication is not a complete statement of Oregon laws. For more information, refer to the laws and rules, Oregon Revised Statutes (ORS) 323.005 through 323.865.

## Reporting instructions

- Use a separate **Form OR-514** for each month you made purchases.
- Use blue or black ink when filling out this form.
- Enter information in the boxes at the top as follows:
  - **Month ending:** Enter the month when you received the cigarettes (January, February, March, etc.).
  - **Identification number:**
    - **SSN or FEIN.** If purchases were for personal use, enter your SSN; enter your FEIN if you're a business.
    - **BIN.** If you're a business, enter your BIN and account number.
- Enter your name, mailing address, city, state, and ZIP code.
- **Column A.** Enter distributor name from whom you purchased cigarettes.
- **Column B.** Enter the invoice number received with your shipment.
- **Column C.** Enter the invoice date.
- **Column D.** Enter total number of cartons ordered from distributor.
- **Column E.** Enter number of packs in each carton.
- **Column F.** Enter number of cigarettes in each pack.
- **Column G.** Enter the total of column D × column E × column F.

### Example:

D. Number of cartons	E. Packs per carton	F. Cigarettes per pack	G. Total number of cigarettes
1	x 10	x 20	= 200
2	x 10	x 20	= 400
5	x 10	x 20	= 1,000

- **Line 1.** Enter the total number of untaxed cigarettes purchased during the reporting period (add numbers in column G).
- **Line 3. Tax due.** Multiply the number of cigarettes entered on line 1 by 0.066.  
**Example:**

Total number of cigarettes	Tax per cigarette	Tax due
200	x \$0.0665 =	\$13.30
400	x \$0.0665 =	\$26.60
1,000	x \$0.0665 =	\$66.50

- **Line 4. Penalty and interest.** A **penalty** is imposed if you mail your report and pay the tax after the tax due date. The report is due by the 20th day of the month following receipt of the cigarettes for the preceding calendar month. The penalty is 5 percent of the unpaid tax. If you file **more than 30 days** after the due date, add an additional penalty of 20 percent of the unpaid tax (ORS 305.992).

**Interest** is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate as of January 1, 2017 is 5 percent annually, or 0.4167 percent (0.004167) per month, or 0.0137 percent (0.000137) per day. The interest rate may change once a calendar year.

- **Line 5. Total due** (add lines 3 and 4).
- **Declaration.** Sign and date your report, and include your telephone number. Please do not use red ink or staple your check or money order to this report.
- Mail this report with your check payable to:
  - Oregon Department of Revenue
  - Special Programs Administration
  - PO Box 14110
  - Salem OR 97309-0471
- Keep a copy of your completed form with your records.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

General .....(503) 378-4988 or (800) 356-4222  
 Special Programs Administrative Unit.....(503) 945-8120  
 Tipline.....(503) 947-2106  
 Toll-free tipline .....(866) 840-2740

Contact us for ADA accommodations or assistance in other languages.